

UNITED STATES DISTRICT COURT  
NORTHERN DISTRICT OF CALIFORNIA

ROZANN M. STENSHOEL - SOUSA,  
Plaintiff,  
v.  
UNITED STATES OF AMERICA,  
Defendant.

Case No. [16-mc-80009-JD](#)

**ORDER DENYING RELATION OF  
CASE**

Re: Dkt. No. 23


The Court has received the United States' motion to consider relating the case *United States v. Cade Corporation*, No. 16-cv-1996-EJD, currently pending in the Northern District of California before Judge Davila, to *Stenshoel-Sousa v. United States*, No. 16-mc-80009-JD. Dkt. No. 23. The United States asserts the cases are related because "they concern the same IRS summons" seeking records about Cade Corporation's ownership. *Id.* No timely opposition has been filed.

The Court denies the motion because it appears that relating the cases at this time may cause, rather than prevent, "an unduly burdensome duplication of labor and expense." *See* Civ. L.R. 3-12(a). Judge Davila has already determined that the United States' petition shows good reasons for enforcement of the summons, issued an order directing Cade Corporation to show cause why it should not be compelled to respond, and set a hearing on the matter for July 7, 2016. *Cade*, Dkt. No. 3 (N.D. Cal. May 24, 2016). Relating the cases at this time would cause this schedule to be vacated and reset before the Court, causing unnecessary delay, duplication of effort,

1 and expense to the parties. Accordingly, the motion to relate the cases is denied without prejudice,  
2 pending the outcome of Judge Davila's order.

3 **IT IS SO ORDERED.**

4 Dated: July 1, 2016

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8 JAMES DONATO  
9 United States District Judge  
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